5. *Amendment of Second Schedule to Tamil Nadu Act* 1 *of* 1959.—In the Second Schedule to the pricipal Act,—

(*a*) in item 4, in column (4), for the figure " 3 ", the figure " 4 " shall be substituted.

(*b*) at the end, the following item and entries shall be added, namely:—

" 9. Bura sugar, sugarcandy and sugarcandy honey drained from raw sugar.	At the point of first sale in the State	3 "

6. *Amendment of Third Schedule to Tamil Nadu Act I of* 1959.—In the Third Schedule to the principal Act, for item 5 and the entry relating thereto, the following item and entry shall be substituted, namely :—

" 5. Sugar excluding bura sugar, sugarcandy and sugarcandy honey drained from raw sugar. ".

I certify that this is a MONEY BILL.

Fort St George,
Madras,
date 24—10—1975.

K. GOVINDAN,
Speaker,
Tamil Nadu Legislative Assembly.

இணைப்பு VI

(..184 ஆம் பக்கத்தில் இனம் 5 (6) க்கான அடிக் குறிப்பைக் காண்க.

L.A. BOLL No. 37 OF 1975.
(As passed by the Assembly)

A Bill further to amend the Tamil Nadu Additional Sales Tax Act, 1970 *and the Tamil Nadu Sales Tax* (*Surcharge*) *Act*, 1971.

BE it enacted by the Legislature of the State of Tamil Nadu in the Twenty-sixth Year of the Republic of Inda as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Additional Sales Tax and Sales Tax (Surcharge) Amendment Act, 1975.

(2) Sections 2 and 4 shall be deemed to have come into force on the 1st July 1975.

2. *Amendment of section* 2, *Tamil Nadu Act* 14 *of* 1970.—In the proviso to sub-section (1) of section 2 of the Tamil Nadu Additional Sales Tax Act, 1970 (Tamil Nadu Act 14 of 1970) (hereinafter referred to as the said Act), for the words " three per cent " in the two places where they occur, the words " four per cent " shall be substituted.

3. *Insertion of new section 3-A in Tamil Nadu Act* 14 *of* 1970.—After section 3 of the said Act, the following section shall be inserted, namely :—

" 3-A. *Penalty for collection of additional tax by dealer, importer or wholesale dealer.*—If any dealer, importer or wholesale dealer collects any amount by way of additional tax or purporting to be by way of additional tax, in contravention of the provisions of sub-section (2) of section 2 or sub-section (2) of section 3 as the case may be, the assessing authority concerned may, after giving such dealer, importer or wholesale dealer, a reasonable opportunity of being heard, by order in writing impose upon him by way of penalty a sum not exceeding one and a half times such amount :

Provided that no proceedings under this section shall be commenced after a period of five years from the expiry of the year in which the amount has been collected.

Provided further that no prosecution for an offence, under sub-section (3) of section 2 or sub-section (3) of section 3, shall be instituted in respect of the same facts on which a penalty has been imposed under this section. ".

4. *Amendment of section* 3, *Tamil Nadu Act* 24 *of* 1971.—In the second proviso to sub-section (1) of section 3 of the Tamil Nadu Sales Tax (Surcharge) Act, 1971 (Tamil Nadu Act 24 of 1971), for the words " three per cent " in the two places where they occur, the words " four per cent " shall be substituted.

5. *Repeal.*—The Tamil Nadu Additional Sales Tax and Sales Tax (Surcharge) Amendment Ordinance, 1975 (Tamil Nadu Ordinance 5 of 1975), is hereby repealed.

I certify that this is a Money Bill.

Fort St. George, K. GOVINDAN,
Madras, *Speaker,*
24th October 1975. *Tamil Nadu Legislative Assembly.*